

**NATCHITOCHEs DOMESTIC VIOLENCE
EDUCATION AND SUPPORT, INC.
(D.O.V.E.S.)**

ACCOUNTANTS' REVIEW REPORT

**FOR THE YEAR ENDED
DECEMBER 31, 2012 AND 2011**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and where appropriate at the office of the parish clerk of court.

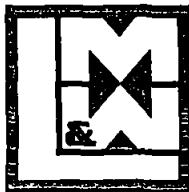
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LESTER, MILLER & WELLS
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

TABLE OF CONTENTS

	<u>Page Number</u>
Accountants' Review Report .	1
Financial Statements	
Balance Sheets 2
Statements of Income and Net Assets	3
Statements of Cash Flows . .	4
Notes to Financial Statements	5-6
Supplemental Information	
Report on Applying Agreed-Upon Procedures	8-10

**LESTER, MILLER & WELLS***A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS*

3600 Bayou Rapides Rd • Alexandria, LA 71303

Members

American Institute of CPA's

Society of Louisiana CPA's

Bobby G. Lester, CPA

John S. Wells, CPA

Robert G. Miller, CPA

Paul A. Delaney, CPA

Mary L. Carroll, CPA

Brenda J. Lloyd, CPA

Emily C. Lohman, CPA

Mailing Address: Post Office Box 8758 • Alexandria, Louisiana 71306-1758 • Telephone (318) 487-1450 • Facsimile (318) 445-1184

INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors of
Natchitoches Domestic Violence Education and Support, Inc
Natchitoches, Louisiana

We have reviewed the accompanying balance sheets of Natchitoches Domestic Violence Education and Support, Inc. as of December 31, 2012 and 2011, and the related statements of income and net assets, and cash flows for the years then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Organization's management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America

Lester, Miller & Wells

Certified Public Accountants
Alexandria, Louisiana

June 28, 2013

NATCHITOCHES DOMESTIC VIOLENCE EDUCATION AND SUPPORT, INC
BALANCE SHEETS
DECEMBER 31

	<u>2012</u>	<u>2011</u>
ASSETS		
CURRENT ASSETS		
Cash	\$ 60,206	\$ 113,414
Accounts receivable	<u>-0-</u>	<u>25,202</u>
Total Current Assets	<u>60,206</u>	<u>138,616</u>
 PROPERTY AND EQUIPMENT	 <u>114,538</u>	 <u>115,000</u>
 TOTAL ASSETS	 \$ <u>174,744</u>	 \$ <u>253,616</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Payroll withholdings and accrued payroll taxes	\$ <u>2,945</u>	\$ <u>2,708</u>
Total Current Liabilities	<u>2,945</u>	<u>2,708</u>
 NET ASSETS		
Unrestricted net assets	<u>171,799</u>	<u>250,908</u>
Total Net Assets	<u>171,799</u>	<u>250,908</u>
 TOTAL LIABILITIES AND NET ASSETS	 \$ <u>174,744</u>	 \$ <u>253,616</u>

See accompanying notes and independent accountants' review report

NATCHITOCHEs DOMESTIC VIOLENCE EDUCATION AND SUPPORT, INC
STATEMENTS OF INCOME AND NET ASSETS
YEAR ENDED DECEMBER 31

	<u>2012</u>	<u>2011</u>
REVENUE		
Donations	\$ 79,409	\$ 73,172
Grants	128,472	199,058
Other	505	370
Total	<u>208,386</u>	<u>272,600</u>
OPERATING EXPENSES		
Salaries	195,098	201,901
Employee benefits	10,593	6,805
Payroll taxes	16,892	16,399
Supplies	7,782	9,344
Utilities	7,794	8,367
Office	10,262	7,620
Repairs	3,708	4,382
Telephone	4,545	3,869
Insurance	787	3,166
Travel	3,262	2,551
Professional fees	17,515	2,000
Taxes and licenses	343	531
Dues and subscriptions	1,717	1,495
Advertising	1,480	986
Rent	717	708
Depreciation	5,000	5,000
Total	<u>287,495</u>	<u>275,124</u>
INCREASE (DECREASE) IN NET ASSETS	(79,109)	(2,524)
NET ASSETS, BEGINNING	<u>250,908</u>	<u>253,432</u>
NET ASSETS, ENDING	\$ <u>171,799</u>	\$ <u>250,908</u>

See accompanying notes and independent accountants' review report

NATCHITOCHES DOMESTIC VIOLENCE EDUCATION AND SUPPORT, INC
STATEMENTS OF CASH FLOWS
YEAR ENDED DECEMBER 31

	<u>2012</u>	<u>2011</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (79,109)	\$ (2,524)
Adjustments to reconcile net income to cash provided by operations		
Depreciation	5,000	5,000
Adjustments for current non-cash items		
Changes in accounts receivable	25,202	(1,012)
Changes in accrued expenses	<u>237</u>	<u>2,680</u>
Net cash provided (used) by operating activities	<u>(48,670)</u>	<u>4,144</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of equipment	<u>(4,538)</u>	<u>-0-</u>
NET INCREASE (DECREASE) IN CASH	(53,208)	4,144
CASH AT BEGINNING OF YEAR	<u>113,414</u>	<u>109,270</u>
CASH AT END OF YEAR	\$ <u><u>60,206</u></u>	\$ <u><u>113,414</u></u>

See accompanying notes and independent accountants' review report

NATCHITOCHEs DOMESTIC VIOLENCE EDUCATION AND SUPPORT, INC
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011

1 NATURE OF OPERATIONS

Natchitoches Domestic Violence Education and Support, Inc dba DOVES, Inc. (the "Organization") was incorporated as a non-profit corporation on October 22, 1998 and is located in Natchitoches, Louisiana. DOVES, Inc. maintains a shelter for the victims of domestic violence in Natchitoches, Louisiana and the surrounding areas. The Organization operates under a twelve member Board of Directors.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements have been prepared in conformity with generally accepted accounting principles. DOVES uses the accrual basis of accounting.

The financial statements are presented as recommended by Financial Accounting Standards Board Accounting Standards Codification (FASB ASC) 958-205, *Financial Statements of Not-for-Profit Organizations*. FASB ASC 958-205 requires the agency to report information regarding its financial position and activities into three classes of net assets: unrestricted, temporarily restricted, and permanently restricted net assets.

Grant revenues are recognized using the legal and contractual requirements of the Organization's programs as guidance. Grant revenues (where funds must be expended for specific purposes prior to amount being reimbursed to the Organization) are recognized based on expenditures recorded.

Cash and cash equivalents consist primarily of deposits in checking accounts.

Property and equipment is recorded at cost for purchased assets or at fair market value on the date of any donation. Depreciation is provided on the straight-line method for financial reporting. The following estimated useful lives are generally used.

Buildings and Improvements	5 to 40 years
Equipment	3 to 20 years
Furniture and Fixtures	3 to 20 years

Employees are entitled to paid vacation, paid sick days and personal days off, depending on length of service and other factors. It is not practical to estimate the amount of compensation for future absences and, accordingly, no liability is recorded. The Company's policy is to recognize the costs of compensated absences when actually paid to employees.

Management's estimates are used in order to prepare the financial statements in conformity with generally accepted accounting principles.

3. ACCOUNTS RECEIVABLE

Accounts receivable are from composed of amounts due from grantors. In management's opinion, no reserve account is necessary because all accounts are considered collectible.

NATCHITOCHEs DOMESTIC VIOLENCE EDUCATION AND SUPPORT, INC
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011

4 PROPERTY AND EQUIPMENT

Property and equipment, shown in the balance sheet and related accumulated depreciation, are summarized in the schedule below.

	<u>2012</u>	<u>2011</u>
Buildings	\$ 150,000	\$ 150,000
Equipment	4,538	-0-
Less: Accumulated depreciation	<u>40,000</u>	<u>35,000</u>
 Totals	 \$ <u>114,538</u>	 \$ <u>115,000</u>

5 MAJOR GRANTORS

The Organization had one major grantor, income from which is approximately 49% of the Organization's revenues for the year ended December 31, 2012. Revenue from this grantor was approximately \$119,000 for the year ended December 31, 2012

The Organization had one major grantor, income from which is approximately 50% of the Organization's revenues for the year ended December 31, 2011. Revenue from this grantor was approximately \$135,000 for the year ended December 31, 2011. The Organization had accounts receivable from this grantor of \$25,202 at December 31, 2011.

6 SUBSEQUENT EVENTS

Events have been evaluated through June 28, 2013, for subsequent event disclosure. This date is the date the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

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Independent Accountants' Report
On Applying Agreed-Upon Procedures

To the Board of Directors of
Natchitoches Domestic Violence Education and Support, Inc
Natchitoches, Louisiana

We have performed the procedures enumerated below, which were agreed to by Natchitoches Domestic Violence Education and Support, Inc and the Legislative Auditor, State of Louisiana, solely to assist you with respect to the accounting records of Natchitoches Domestic Violence Education and Support, Inc for the year ended December 31, 2012. Natchitoches Domestic Violence Education and Support, Inc's management is responsible for the company's accounting records. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. Determine the amount of federal, state and local award expenditures for the fiscal year, by grant and grant year.

No exceptions were found as a result of applying the procedure.

2. For each federal, state, and local award

- Randomly select 6 disbursements from each award administered during the period under examination, provided that no more than 30 disbursements in total will be selected.
- Trace the six disbursements to supporting documentation as to proper amount and payee.
- Determine if the six disbursements were properly coded to the correct fund and general ledger account.
- Determine whether the six disbursements received approval from proper authorities.
- For federal awards, determine whether the disbursements comply with the applicable specific program compliance requirements summarized in the *Compliance Supplement* (or contained in the grant agreement, if the program is not included in the *Compliance Supplement*) and for

**Board of Directors of
Natchitoches Domestic Violence Education and Support, Inc
Page Two**

- state and local awards, determine whether the disbursements comply with grant agreement, relating to:
 - Activities allowed or unallowed
 - Eligibility
 - Reporting

No exceptions were found as a result of applying the procedures

- 3 For the programs selected for testing in item (2) that have been closed out during the period under review, compare the close-out report, when required, with the entity's financial records to determine whether amounts agree

No exceptions were found as a result of applying the procedures

Open Meetings

- 4 Examine evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by R.S. 42 1 through 42.13 (the open meetings law).

No exceptions were found as a result of applying the procedure.

Budget

- 5 For all grants exceeding five thousand dollars, determine that each applicable federal, state, and local grantor agency/agencies was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

No exceptions were found as a result of applying the procedure.

Prior Comments and Recommendations

- 6 Review any prior year suggestions, recommendations, and/or comments to determine the extent to which such matters have been resolved

No exceptions were found as a result of applying the procedure

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.



Board of Directors of
Natchitoches Domestic Violence Education and Support, Inc
Page Three

This report is intended solely for the use of management of Natchitoches Domestic Violence Education and Support, Inc. and the Legislative Auditor, State of Louisiana, and is not intended to be and should not be used by anyone other than those specified parties

Lester, Miller & Wells

Certified Public Accountants
Alexandria, Louisiana

June 28, 2013



LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Agencies)

June 28, 2013 (Date Transmitted)

Lester, Miller & Wells, CPAs

3600 Bayou Rapides Road

Alexandria, LA 71303

(Auditors)

In connection with your review of our financial statements as of December 31, 2013 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representation).

Federal, State, and Local Awards

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes ☒ No ☐

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes ☒ No ☐

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes ☒ No ☐

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes ☒ No ☐

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law).

Yes ☒ No ☐

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

Yes ☒ No ☐

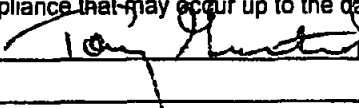
Prior-Year Comments

We have resolved all prior-year recommendations and/or comments

Yes [☒] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

	Secretary	6-28-13	Date
_____	Treasurer	_____	Date
_____	President	_____	Date